

**State of Rhode Island and Providence Plantations**  
**DEPARTMENT OF BUSINESS REGULATION**  
**1511 Pontiac Avenue, Bldg. 68-2**  
**Cranston, Rhode Island 02920**

**BOARD OF ACCOUNTANCY**

**MINUTES OF MEETING**

**March 18, 2014**

**The meeting of the Rhode Island Board of Accountancy was called to order by Mary F. Bernard, Chair, at 1511 Pontiac Avenue, Cranston, Rhode Island, at 1:37 p.m. In attendance were Board members Mary F. Bernard, David Platt, Kevin M Fountain, George O. Tashjian, Kevin P. Tracy, and Dawne Broadfield, Administrative Support Specialist.**

**1. Upon motion by Mr. Tracy and seconded by Mr. Tashjian, it was unanimously VOTED that the minutes of the meeting of January 21, 2014 be accepted as amended and placed on file, copies thereof having been distributed to each member of the Board prior to this meeting.**

**2. It was noted that NASBA sent the following information as listed on the agenda, which was sent to all members prior to the meeting:**

**a. NASBA – US Accountancy Licensee Database (ALD) Program Implementation – The Board received a quote from Iron Data for the**

**cost of the project. NASBA will be absorbing the cost.**

**b. NASBA – CPAVerify Program Implementation - The Board received a quote from Iron Data for the cost of the project. NASBA will be absorbing the cost.**

**c. NASBA – Uniform Accountancy Act (UAA) “Exposure Draft” Released for Comment containing revisions which are designed to incorporate a change in the definition of “attest.” – This matter was continued.**

**d. NASBA – Uniform Accountancy Act (UAA) “Exposure Draft” Released for Comment containing revisions to the Firm Mobility Language. This matter was continued.**

**e. NASBA – Licensing Requirements For Foreign Accountants – Answer Questions. The Board will reach out to Stacey Grooms, NASBA, and inquire as to what other states are doing. The Board currently does not have procedures to deal with foreign certificates. The Board is looking for suggestions on how other states are dealing with this matter. The Board will respond to NASBA that it is limited by statute, Section 5-3.1-8 and will review on a case-by-case basis.**

**f. NASBA – Focus Questions – Response due April 1, 2014. Complete and send.**

**3. American Institute of Certified Public Accountants (AICPA) matters:**

**a. AICPA Code of Professional Conduct - Ethics Codification Project – The Board is in receipt of the “Exposure Draft” of proposed revisions to the “AICPA Code of Professional Conduct” which is referenced in 247 pages. The Board will continue monitoring. Upon passing, it will**

**review its Regulations regarding Professional Conduct. This matter was continued.**

**b. Comments from Robert Mancini, Executive Director, Rhode Island Society of Certified Public Accountants (RISCPA) – Mr. Mancini did not attend this meeting.**

**4. Public Company Accounting Oversight Board (PCAOB)**

**a. Review of Notifications Received – So noted.**

**03/18/14, Page 1 of 3**

**Rhode Island Board of Accountancy Minutes of Meeting/March 18, 2014**

**5. Upon motion by Mr. Tracy and seconded by Mr. Fountain, it was unanimously VOTED to approve the following initial application(s) for certification and to issue a permit to practice for the period ending June 30, 2014 to:**

**Stephen Almonte (1050082) David French (1050085)**

**Gina Bessacini (1050083) Ryan Kuhn (1050034)**

**Andrew de Larby (1050084)**

**6. Upon motion by Mr. Platt and seconded by Mr. Tracy, it was unanimously VOTED to approve the following initial without examination (examination taken in another state) application(s) for certification and to issue a permit to practice for the period ending**

**June 30, 2014 to:**

**Kenji Greenberg (1050086)**

**7. a. Upon motion by Mr. Tracy and seconded by Mr. Tashjian, it was unanimously VOTED to approve the following reinstatement application(s) with the required renewal fee shall apply for certification and to issue a permit to practice for the period ending as indicated below to:**

**James M. Burke, CPA #2339 – (06/30/2015)**

**b. Upon motion by Mr. Fountain and seconded by Mr. Tashjian, it was unanimously VOTED to approve the following reinstatement application(s) with the required renewal fee shall apply for certification and to issue a permit to practice for the period ending as indicated below to:**

**Brendan K. Larkin, CPA #3294 – (06/30/2016) – Pending receipt of a Practice Unit Application**

**8. Consideration of approval of the following reciprocal applications:  
None at this time.**

**9. Old Business: New CPA designation for Candian CA's As of July 1, 2013, CA's in Ontario have now formally adopted the designation "Chartered Professional Accountant" and the abbreviation "CPA." This Board prohibits the usage of "CPA" in reference to "Chartered Professional Accountant." If it is used, it must be asterisked (\*) and**

foot noted that that it is not misleading to the public. The Board will inquire with the NY Board to inquire how they are handling the situation. No response received from NY to date. Discussion occurred. It was suggested that the designation be footnoted. Mr. Mancini contacted his counterpart in New York for a response as to how New York is handling this. New York responded indicating that they have not considered this yet. At this point, there is nothing official and is moot until a Canadian Accountant application is received.

**10. New Business:** The Board noted that there is no “CPE Rollover” when the renewal went from a one (1) year renewal to a three (3) year period.

Upon motion by Mr. Fountain and seconded by Mr. Tracy, it was unanimously VOTED to (A) grant a CPE extension to June 30th, at the request of the CPA, one time, notifying that submission of CPEs received cannot be used again in the following renewal period, and hold pending until such time as the required CPEs are received; (B) make this a policy that the CPE extension to June 30th is automatically granted.

Jennifer Martin (formerly Jennifer Sa), CPA #3397 – Requesting \$100 Late fee Waiver. The Board denied this request. The renewal notice was mailed to the last known address. The burden is on the applicant to notify the Board of a name change and/or address change.

**Danny Saccoccio, CPA #3477 – Requesting \$100 Late Fee Waiver. The Board approved this request and will refund the \$100 late fee.**

**Jennifer L. Pellegrino, CPA #3100 – Requesting CPE Extension - The Board approved this request and granted the extension until June 30, 2014.**

**03/18/14, Page 2 of 3**

**Rhode Island Board of Accountancy Minutes of Meeting/March 18, 2014**

**Steven M. Pontbriand, CPA #3003 – Requesting CPE Extension – The Board approved this request and granted the extension until June 30, 2014.**

**Alan F. Restivo, CPA #1412 – Requesting CPE Extension – The Board approved this request and granted the extension until June 30, 2014.**

**Cheryl A. Supowit, CPA #1805 – Requesting CPE Extension – The Board approved this request and granted the extension until June 30, 2014.**

**Randy Wyrofsky, CPA #3471R – Requesting CPA Extension - The Board approved this request and granted the extension until June 30, 2014.**

**Ting Wang, CPA #2812 – Requesting Renewal be processed with \$375 credit issued by Donna Ziniti (former Administrative Aide for the Board). The Board accepted and approved.**

**Sylvia Fidalgo, CPA #3347 – Requesting 20-hour maternity exemption for the year ended 12/31/2013. The Board denied the exemption request. CPE must be submitted by June 30, 2014.**

**Mekhala Wickramasinghe – Inquiring as to the qualifications met meets the requirements of this Board. Candidate is a Chartered Institute Management Accountants-UK passed finalist. The Board determined that this candidate does not meet the requirements of the Rhode Island General Laws, §5-3.1.8.**

**Mayer Hoffman McCann, P.C. – Update to Changes in Ownership received. The Board duly noted and will respond accordingly.**

**11. The next meeting of the Board is scheduled for Tuesday, May 20, 2014, at 1:30 p.m.**

**12. Upon motion by Mr. Tracy and seconded by Mr. Tashjian, it was unanimously VOTED to adjourn the regular meeting of the Board at 2:43 p.m. and conduct an Executive Session under Sections 42-46-4 and 42-46-5 (a) and (a) (4), R.I.G.L. for the purpose of discussing pending disciplinary investigations.**

**Respectfully submitted,**

**Kevin M. Fountain, CPA**  
**Secretary**

**03/18/14, Page 3 of 3**